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LAW OFFICES OF  
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April 15, 2008

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Honorable Anne K. Quinlan  
Acting Secretary  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D. C. 20423

RE : Docket No. AB-55 (Sub-No. 682X), *CSX Transportation, Inc.*  
*Abandonment Exemption—in Greenbrier and Fayette Counties, WV*

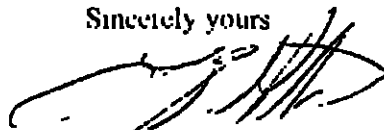
Dear Acting Secretary Quinlan:

CSX Transportation, Inc. ("CSXT") does not oppose tolling of the effective date of the above-entitled abandonment exemption, so long as the information required to be provided to Seaside Holdings, Inc. is limited to the "available" information required by 49 C.F.R. §1152.27(a)(1)(ii), (a)(2), and (a)(3). CSXT will be submitting responsive information to Seaside as soon as the appraisal is completed, which is expected to be by June 16, 2008. Seaside has requested that the time for making an offer of financial assistance be tolled 19 days before it is due. Therefore, under 49 C.F.R. §1152.27(c)(2)(ii)(C), Seaside's offer should be filed within 19 days of CSXT providing the information.

CSXT is e-filing this response. Thank you for your assistance.

If you have any questions please call or email me.

Sincerely yours



Louis E. Gitomer  
Attorney for: CSX Transportation, Inc.

cc: Mr. Kahn